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April 13, 2007

Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450 U.S.A.

Dear Sirs:

Re: UNITED STATES: Patent Application No. 10/734,280

Assignee: Nortel Networks Limited

Applicants: LIN, Lin, et al.

Title: METHOD AND FILE STRUCTURES FOR MANAGING DATA ON A

FLASH DISK

Our File: 38898-0054

On March 22, 2007, the Applicants submitted a non-final amendment. On March 29, 2007, a Notice of Non-Compliant Amendment was mailed with regard to the amendment of March 22, 2007. The Notice of Non-Compliant Amendment indicated that claims 12 and 15 lacked the proper claim status identifiers. Accordingly, the Applicants enclose a complete listing of the claims to be used in place of the claims submitted with the amendment of March 22, 2007. The enclosed listing of claims reflects the correct status identifiers for claims 12 and 15.

The Applicants respectfully submit that the enclosed claim listing renders the amendment of March 22, 2007 compliant and that no fees are due in connection with this submission. Should the Applicants be mistaken, the Commissioner is authorized to deduct any necessary fees from Deposit Account No. 13-2400.

Should there be any questions with regard to these submissions, please contact the Applicants' agent, Fraser Rowand, at 416-868-1482.

Yours very truly,

RIDOUT & MAYBEE LLP

Fraser D. Rowand

Reg. No. 53,870

FDR:mm Encl.